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Customs Act, 1962

Section 12 - Dutiable Goods

(1) Except as otherwise provided in this Act, or any other law for the time being in force, duties of customs shall be levied at such rates as may be specified under the 1[Customs Tariff Act, 1975 (51 of 1975)], or any other law for the time being in force, on goods imported into, or exported from, India.

2[(2) The provisions of sub-section (1) shall apply in respect of all goods belonging to Government as they apply in respect of goods not belonging to Government.]

1.Substituted by Act 51 of 1975, section 13, for "Indian Tariff Act, 1934 (32 of 1934)" (w.e.f. 2-8-1976).

2.Substituted by Act 30 of 1963, section 2, for sub-section (2) (w.e.f. 1-10-1963).
